

RESOLUTION NO. 2025-09

**A RESOLUTION AUTHORIZING INTERVENTION IN A PENDING PROPERTY
TAX ASSESSMENT APPEAL BEFORE THE ILLINOIS PROPERTY TAX APPEAL
BOARD**

(Walgreens, 30 W. Church Street Sandwich, IL 60548)

WHEREAS, Walgreens ("Walgreens") is the taxpayer for certain real property located at 30 W. Church Street, Sandwich, Illinois; and

WHEREAS, Walgreens has filed an appeal with the Property Tax Appeal Board ("PTAB"), designated as PTAB Docket No. 2024-01475, seeking a reduction of more than \$100,000 in the tax year 2024 assessed valuation of said real property; and

WHEREAS, the City of Sandwich ("City") is a taxing body that has a revenue interest in the property; and

WHEREAS, Illinois Administrative Code Title 86, Section 1910.60(d), authorizes any taxing body that has a revenue interest in an appeal proceeding before PTAB to intervene in the proceeding; and

WHEREAS, the City Council finds that the protection of the City's revenue interest in the assessed value of said property is best served by intervening in the aforesaid appeal proceeding and by requesting an extension of time to submit written or documentary evidence; and

WHEREAS, Illinois Administrative Code Title 86, Section 1910.60(d), requires a taxing body's Request to Intervene to be accompanied by a copy of the resolution of the governing board of the taxing body authorizing its legal representative to file such a request on its behalf.

NOW, THEREFORE, BE IT RESOLVED by the City Council, of the City of Sandwich Illinois, as follows:

Section 1. The City Council hereby authorizes the City Administrator, as its legal representative, to file a Request to Intervene in Appeal Proceedings with the Property Tax Appeal Board (PTAB) in the matter of Walgreens, 30 W. Church Street, Sandwich, Illinois, PTAB Docket No. 2024-01475, to represent the City's interests with respect to the appeal challenging the tax year 2024 assessed valuation for said property, and to further seek an extension of time to submit written or documentary evidence. The City Administrator is authorized to designate outside counsel, if necessary, to represent the City in this matter and to perform the acts above described.

PASSED BY THE CITY COUNCIL this 21st day of April, 2025.

AYES:

NAYS: None

ABSTENTIONS: